

EXHIBIT 21

MEMO

To	CN=Carole Elliott/OU=Accounting/O=Circuit City@Circuit City,CN=David Tuttle/OU=Accounting/O=Circuit City@Circuit City
Cc	CN=Dana Griffin/OU=Accounting/O=Circuit City@Circuit City
Bcc	
From	CN=Susan Wilburn/OU=Accounting/O=Circuit City
Date	1/14/2009 5:00:46 PM +00:00
Subject	Fw: Post SONY denial
Attachments	

do you want Dana to make a ss keeping track of these denials for this reason.....

Susan Wilburn

Circuit City Stores, Inc.

Vendor Funded Receivables Supervisor

804-486-3339

----- Forwarded by Susan Wilburn/Accounting/Circuit City on 01/14/2009 11:59 AM -----

To <Susan_Wilburn@circuitcity.com>, <Dana_Griffin@circuitcity.com>
"Dorey, Marie" <Marie.Dorey@am.sony.com> cc
01/14/2009 11:31 AM Subject Post

Hi

Re: Post# 97648, \$238,316.08

After review of this item, we are showing to be not valid. Our records show there were not purchases of these models from 11/10 - 11/30 to support this claim.

Pls review and reverse or advise.

thx

Marie J. Dorey

Senior Customer Support Specialist

Customer Support Svcs.

Sony Electronics, Inc.

Telephone#: 201-930-6098

Fax#: 201-930-6643

Email: Marie.dorey@am.sony.com